Accords sanction to the introduction of 'Personal Ledger System' in respect of Civil and Criminal Courts Deposits from 1st July 1953.

READ—

Correspondence ending with letter No. R.O.C.—D.Dis. 883—52-53, dated the 26th February 1953, from the Registrar, High Court of Mysore, conveying the concurrence of the High Court to the introduction of the "Personal Ledger System" in respect of the deposit transactions of Civil and Criminal Courts at the State Treasuries.

2. Letter No. 17-Dep.—D.H.I., dated the 6th May 1953, from the Accountant-General, Mysore, furnishing his remarks on the draft rules proposed by the Finance Department.

ORDER NO. FL. (R) 377-98—B. & T. 5-53-3, DATED BANGALORE, THE 5TH JUNE 1953.

At present, each item of Judicial Deposit (except petty items relating to cash expenses) is separately paid into or drawn from the Treasury upon documents, passed by the presiding officer of the Court and setting forth the particulars necessary for entry into the deposit registers kept at the Treasury. Under this arrangement, the registers of receipts and repayments are kept both at the Courts and in the Treasuries while the monthly and annual returns including the lists of lapsed deposits are forwarded to the Audit Office by the Treasury Officers themselves in the manner prescribed for Revenue Deposits. With a view to eliminate the duplication of work involved under the existing procedure and to ensure quick despatch of work, the following changes will be introduced with effect from the 1st of July 1953.

1. The Civil Courts and the Magistrates will merely bank with the Treasuries *i.e.*, they remit without detail their general deposit receipts for credit in a personal ledger and make repayments by cheques on the Treasury against the balance in the personal ledger account, as is done at present in respect of petty items of deposits (*vide* Article 352, Mysore Financial Code, Volume I). These personal ledgers and the corresponding accounts and returns must be kept by the Treasury Officers in the form prescribed for Personal Deposits (but quite separate from those of Personal Deposits proper) under the designation "Civil" or "Criminal Courts Deposits."

2. The object of the new arrangement is simply to relieve the Treasury Officers of the responsibility for the details of the deposit transactions and confine the detailed record to the Courts in which the registers of receipts and repayments must be kept in the same form and be worked on the same principle as applicable to Revenue Deposits. The Civil Courts or the Magistrates will be responsible for sending to the Account General through the District Judge or the District Magistrate concerned, the monthly detailed returns (the paid cheques are sent by Treasuries), the quarterly certificates and the annual clearance registers and the statements of lapses.

3. The District Judge in the case of Civil Courts and the District Magistrate in the case of Criminal Courts will be responsible to obtain the returns referred to in the Annexure from the subordinate Courts and send them to the Accountant General on or before the due date with an abstract for the whole District in the following form for each kind of return :—

Courts	Opening Balance*	Receipts*	Repayments*	Closing Balance*	Remarks*
District Court—1. General Deposits.					
2. Petty Items.	...				
Sub-Court—A 1. General Deposits.					
2. Petty Items.					
,, B 1. do ...					
2. do ...					
,, C 1. do ...					
2. do ...					
Total for the District ...					

*Such of the columns as are not required will be struck out. In the case of statements of lapses and clearance registers, the columns should be altered suitably.

4. The detailed procedure to be followed is explained in the Annexure.

5. With effect from 1st July 1953 the Treasuries will keep for each Court two personal ledgers, one for general deposit items under this order and the other for petty items as in the past.

6. A list of the Judicial Deposit items outstanding on 1st July 1953 in respect of each Court will be furnished to the Courts concerned by the District Treasury on 1st July 1953 in the same form as the Register of Receipts of Judicial Deposits (Form 58, Mysore Financial Code, Volume I) after crediting by transfer the aggregate amount thereof to the "Personal Ledger of General Deposits" (to be opened in the name of the Court) by *per contra* debit to "Judicial Deposits". The Courts should with reference to this list arrange refunds of old deposits, *i.e.*, those deposited prior to 1st July 1953 and furnish clearance registers and the statements of lapsed deposits due to the Accountant General after 31st March 1954 as if the detailed accounts of the old deposits had been kept by the Courts themselves.

7. The registers in forms 56 and 58, Mysore Financial Code, Volume I, will replace the register of receipts and payments of general deposits, prescribed in Rule 620 of the Civil Rules of Practice and Circular Orders, from 1st July 1953.

8. Fines creditable to final heads should be credited to the revenue or other head concerned and not to deposits. Refunds of such amounts will be made in the manner prescribed in Article 234, Mysore Financial Code, Volume I.

9. The Treasuries will classify the deposit transactions taken to the personal ledgers of Civil Courts under the minor head "Civil Courts Deposits" and those of Criminal Courts, under the minor head "Criminal Courts Deposits" under the major head "Civil Deposits" in the Treasury Accounts. The transactions should not be classified under the head "Judicial Deposits" as done now.

10. The personal ledger accounts of the Courts in Bangalore City and Civil Station will be kept at the Reserve Bank to facilitate remittances into the Bank and payments on cheques without the intervention of the Treasury Officer in each case.

11. In matters not specifically mentioned in this order, the rules in the Mysore Financial Code, Volume I, and in the Mysore Treasury Code will apply.

12. The Director of Government Printing, Stationery and Publications in Mysore, is requested to supply to each District Judge within a fortnight the followinbooks and forms :—

EACH DISTRICT COURT AND EACH DISTRICT MAGISTRATE'S COURT.

(1) Register of Receipts of Judicial Deposits	Form M.F.C.	58 (Jud.)	... 50 Registers
(2) Register of Repayments of Judicial Deposits	do	56 (Jud.)	... 50 „
(3) Deposit Repayment Voucher	do	58 (Jud.)	... 50 pads
(4) Carbon sheets	...		... 10 quires
(5) Copying pencils	...		... 50 pencils

He is also requested to supply 200 copies of this order to the Registrar, High Court of Mysore, in advance and to comply on an urgent basis with indents for extra books and forms from the District Judges and indents for these books and forms sent by the District Magistrates.

M. SHAMANNA,
Secretary to Government,
Finance Department.

ANNEXURE.

GENERAL DEPOSITS.

Deposits falling under this head may be caused to be remitted to the treasury through the parties themselves as at present. As detailed accounts of deposits will not be maintained at the treasuries, the acknowledgment of the treasury in the Receipt Order will be merely to the effect that the amount specified therein has been received and credited to the "Personal Ledger of General Deposits" of the Court.

N.B.—In Bangalore, the amounts will be remitted to the Reserve Bank, direct, for being credited into the Personal Ledger of General Deposits of the Court kept at the Bank.

2. On the basis of the Receipt Order acknowledged by the treasury or the Bank, each deposit should be entered in the register of receipts of Judicial Deposits (Form 58- M.F.C., Vol. I) kept at the Court furnishing the relevant particulars in the following columns :—

(1) Date of receipt.
(2) Number of each deposit.
(3) From whom received.
(4) Nature of deposit.
(5) Amount of each deposit.

Every entry made in this register shall be attested by the Judge or the Magistrate or by some Government Officer duly authorised in this behalf with reference to the Receipt Order acknowledged by the treasury (or the Bank).

3. Payments to decree holders and others should be made as at present on cheques drawn in favour of the payees. Such cheques will be cashed by the treasuries under the rules applicable to Personal Deposits.

N.B.—At Bangalore, the cheques will be drawn on the Reserve Bank.

4. Before a deposit is repaid by cheque, the payee should fill in a bill in Form 57-M.F.C.—Vol. I, furnishing particulars of the original deposit. After verifying credit in the register of receipts, the presiding officer signs the order of refund if the claim is in order. The payee should then furnish in the form, his acknowledgment, stamped where necessary, for the receipt of the amount. The cheque is then drawn, repayment entered in the register of repayments of deposits, Form 56 M.F.C., Vol I, and the date of repayment and the amount repaid simultaneously noted in the register of receipts (Form M.F.C. 58) against the original entry under the initials of the officer ordering the refund. The vouchers should be filed carefully for transmission to the Accountant General with the monthly accounts.

Note 1.—These two registers (Forms 56 and 58 M.F.C.) will replace the register of receipts and payments of deposits prescribed in Rule 620 of the Civil Rules of Practice and Circular Orders.

Note 2.—The account to which the amounts of Receipt Orders or the amounts of cheques should be credited or debited in the treasury (or Bank) accounts should be prominently indicated by rubber stamp on the documents concerned until revised forms are printed.

PETTY ITEMS OR CASH EXPENSES.

5. Such items will be accounted for as at present. The personal ledger account kept at the treasury (or Bank) for such items will be styled as "Personal Ledger of Petty Items".

AGREEMENT WITH THE TREASURY ACCOUNTS.

6. Transactions in the personal ledger of general deposits will be intimated to the Court concerned by the treasury (or Bank) weekly by means of a copy of the treasury (or Bank) subsidiary register which will be written with carbon. In respect of the ledger account of petty items, the existing procedure of advising the transactions through the pass book will continue.

7. Each Court should prepare a list of cheques issued but remaining unpaid at the end of the month with the help of the information furnished in the copy of the subsidiary register referred to above in the case of general deposits and the pass book in respect of petty items and show the amount thereof as a deduction below the total of repayments, "Deduct amount of uncashed cheques", in its extract registers of repayments of general deposits and petty items for the month to be sent to the Accountant General.

ACCOUNTS TO BE RENDERED TO THE ACCOUNTANT GENERAL.

8. (i) *Extract Register of Receipts of Judicial Deposits for each month.*—This is a copy of the register of receipts but contains also monthly columns for note of repayments in the Accountant General's Office and will be prepared by carbon process. The extract after agreement with the credits in the treasury accounts as recorded in the copy of the treasury (or Bank) subsidiary register should be forwarded to the Accountant General through the District Judge or the Magistrate so as to reach him on or before the 10th of the following month.

(ii) *Extract Register of Repayments of Judicial Deposits for the month.*—This is merely a copy of the Register of Repayments (Form 56, M.F.C.) and should be prepared by carbon process. This extract together with the repayment vouchers for the deposit items refunded should be forwarded along with the extract register of receipts for the month.

(iii) *Statement of Receipts and Repayments of Personal Ledger Account of Petty Items.*—Only monthly totals may be furnished in this statement.

(iv) *Plus and minus memo.*—A plus and minus memo showing the opening balance, receipts and repayments of the month and the closing balance should be furnished monthly with the receipt and repayment schedules of each Court. The figures relating to the personal ledger account of petty items also should be furnished in this memo but separately. As the balance shown in this memo should always equal the aggregate of repayable deposit balances upon the registers, it has to be reduced in April return by the amount reported for lapse.

(v) *Quarterly Certificate.*—After the close of each quarter, a certificate should be furnished after necessary scrutiny by the immediate superior officer of each Court that he has examined the deposit registers personally and that the entries are made with the utmost care and regularity.

This examination is not intended to be mechanical and to secure only that all necessary entries are made and initialled without fail at the time of the transaction but also that no moneys are unnecessarily placed in deposit or allowed to remain without good cause (*Vide* Article 338, M.F.C., Vol. I).

(vi) *Clearance Register.*— This will be prepared by the Courts annually in the manner indicated in Article 339, M.F.C., Vol. I and forwarded to the Accountant General through the District Judge or the Magistrate.

(vii) *Statement of Lapses.*—These statements will be prepared by the Courts concerned under the rules prescribed in Article 342, M.F.C., Vol. I, and forwarded to the Accountant General on the due date through the District Judges or Magistrates. A notice of the amount to be lapsed must be sent to the Treasury Officer (or the Bank) by the Court concerned to enable the former to deduct the amount in the Personal Ledgers.

(viii) The District Judge in the case of the Civil Courts and the District Magistrates in the case of Criminal Courts will be responsible to see that the returns due from the subordinate courts are obtained punctually and completely and that they are forwarded to the Accountant General on or before the due dates prescribed as noted below with an abstract for the whole district including figures of the District Court.

1.	Monthly Returns ...	9th of the following month.
2.	Quarterly certificate of examination by the higher authority.	9th of the following month (to be recorded on the extract register of receipts to be sent to the Accountant General for the last month of the quarter then Closing).
3.	Clearance Register ...	15th April.
4.	Statement of Lapses ...	Do